

Accounting

(Bachelor of Business Administration)

Accounting at UW-Green Bay provides both in-depth knowledge and the broad business background necessary to understand the role of accounting in the business world.

Graduates are qualified to take professional accounting examinations, including the CPA* (Certified Public Accountant), CMA (Certified Management Accountant), and CIA (Certified Internal Auditing) examinations. Alumni surveys indicate that alumni perceive the Accounting program very favorably, their program of study prepared them extremely well for their careers, the quality of the Accounting faculty is "excellent," and they would recommend the program to others.

More than 90 percent of UW-Green Bay Accounting graduates typically find employment in their chosen careers or enter graduate programs within six months of graduation. Accounting graduates have secured careers in the fields of public accounting, industry and government, and with the Internal Revenue Service, to name a few.

The program provides considerable exposure to the liberal arts and develops the critical thinking, problem-solving, interpersonal, communication, quantitative, and computer skills needed by graduates to successfully serve as leaders within modern organizations. The program also addresses contemporary organizational issues, such as the role of accounting in continuous quality improvement, implementation of computer technology and advances in accounting information systems and accounting ethics.

The Accounting curriculum is a rigorous, problem-focused program comprised of three integrated elements: supporting, core, and major courses. The supporting and core courses provide breadth and introduce each student to the foundations of business knowledge, including communications, economics, statistics, computers, accounting, finance, management and marketing. The major courses provide depth and prepare each Accounting student thoroughly for a professional career. Through the breadth of business classes required for an Accounting major, students automatically complete a Business Administration minor.

Accounting students have extensive opportunities to meet business professionals and gain practical experience. An active Accounting student organization supports these efforts and helps students to meet others with like interests. Faculty members encourage participation in the internship program, through which students learn and earn credits while working in real business settings. Each spring semester, the VITA (Volunteer Income Tax Assistance) program is offered for credit where students train using an IRS program and assist in tax return preparation for elderly and low income taxpayers from the community.

Entrance and Exit Requirements

Students can declare an Accounting major or minor at any time with any number of credits through a simple online process. To declare, students must complete an online Declaration of Major/Minor/Certificate e-form (<https://www.uwgb.edu/business-administration/student-resources/declaring-a-major-or-minor>), which includes reading and accepting an Honor Code (pre-declaration form). Your advisor will be assigned to you after the e-form is received.

Students must maintain a cumulative GPA of 2.5 to proceed in the course progression for an Accounting major or minor. All students must meet Accounting's exit requirement to graduate with an Accounting major. Students intending to graduate with this major must have a minimum 2.5 cumulative grade point average.

*150 Credit-Hour Requirement for CPA License

Students should be aware that the state of Wisconsin requires 120 college credit hours to write the Uniform CPA Exam, while 150 college credit hours are required to become a licensed CPA. The UW-Green Bay Accounting program is designed so that students with Accounting majors will have several options to earn the credits required for the CPA exam and become licensed as a CPA. An Accounting adviser assists each student in determining which option best meets his or her interests.

- Accounting Major (<http://catalog.uwgb.edu/archive/2019-2020/undergraduate/programs/accounting/major>)
- Accounting Minor (<http://catalog.uwgb.edu/archive/2019-2020/undergraduate/programs/accounting/minor>)

Suggested Five-Year Plan

Course	Title	Credits
First Year		
Fall		
First Year Seminar Gen. Ed.		3
Math Competency Requirement		3
Social Sciences Gen. Ed. <small>Suggested Bus Adm 202 or 206</small>		3
Humanities Gen. Ed.		3

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English Competency Requirement		3
	Credits	15
Spring		
Fine Arts Gen. Ed.		3
BUS ADM 216	Business Statistics	4
Biological Sciences Gen. Ed.		3
Sustainability Perspective Gen. Ed.		3
Humanities Gen. Ed.		3
	Credits	16
Second Year		
Fall		
ACCTG 201	Principles of Financial Accounting	4
BUS ADM 305	Legal Environment of Business	3
ENG COMP 105	English Composition II: Composition and Rhetoric	3
MGMT 389	Organizational Behavior	3
MKTG 322	Introductory Marketing	3
	Credits	16
Spring		
ACCTG 301	Intermediate Accounting I	4
BUS ADM 306	Business Law	3
ECON 202	Macro Economic Analysis	3
	Credits	10
Third Year		
Fall		
ACCTG 313	Intermediate Accounting II	3
ACCTG 410	Introduction to Income Tax Theory and Practice	3
ACCTG 303	Seminar in Accounting Professionalism	2
ECON 203	Micro Economic Analysis	3
Ethnic Studies Perspective Gen. Ed.		3
	Credits	14
Spring		
ACCTG 415	Advanced Income Tax Theory and Practice	3
ACCTG 314	Advanced Accounting	3
ACCTG 413	VITA or Part-Time Internship	3
FIN 343	Corporation Finance	3
Minor or Elective Credit		3
	Credits	15
Fourth Year		
Fall		
ACCTG 316	Governmental and Nonprofit Accounting	3
BUS ADM 452	Business Analytics	3
FIN 345 or FIN 442 or FIN 446 or FIN 450	Risk Management and Insurance or Principles of Investment or Advanced Corporation Finance or Bank Administration	3
Minor or Elective Credit		6
	Credits	15
Spring		
Full-Time or Part-Time Internship		3-9
ACCTG 413	VITA	3

ACCTG 414	Cost Accounting	4
Minor or Elective Credit		3
Credits		13-19
Fifth Year		
Fall		
ACCTG 411	Accounting Information Systems	4
Natural Sciences Gen. Ed.		3
Global Culture Gen. Ed.		3
HRM 362 or BUS ADM 384 or MGMT 472 or BUS ADM 481 or MGMT 482 or MGMT 489	Introduction to Human Resource Management or Supply Chain Management or Leadership Development or Small Business Management & Family Entrepreneurship or Strategic Management or Organizational Culture & Change	3
Minor or Elective Credit		3
Credits		16
Spring		
BUS ADM 490		
ACCTG 412	Auditing Standards and Procedures	4
Minor or Elective Credit		3
Minor or Elective Credit		3
Credits		10
Total Credits		140-146

James F Loebli; Associate Professor; J.D., University of Wisconsin - Madison, chair

Patricia A Albers; Senior Lecturer; M.B.A., University of Wisconsin - Oshkosh

Heather Kaminski; Lecturer; M.B.A., Lakeland University

Courses

ACCTG 201. Principles of Financial Accounting. 4 Credits.

Principles, concepts and terminology of financial accounting including coverage of the measurement and recording of business income and transactions, current and long-term assets, current and long-term liabilities, corporate equity, statement of cash flows and financial statement analysis. Ethical considerations and analysis of company statements are integrated into the course.

P: sophomore standing

Fall and Spring.

ACCTG 202. Principles of Managerial Accounting. 3 Credits.

The use and understanding of management accounting information for planning, control, performance evaluation, decision making; product costing using traditional and activity based costing techniques, just-in-time, cost-profit-volume relationships, budgeting, variance analysis, decentralization, relevant costing, and ethics.

P: Acctg 201 and Bus Adm major or minor or Acctg major or minor and an overall minimum GPA of 2.5

Fall and Spring.

ACCTG 299. Travel Course. 1-6 Credits.

Travel courses are conducted to various parts of the world and are led by one or more faculty members. May be repeated to different locations.

P: cons of instr & prior trip arr & financial deposit.

ACCTG 301. Intermediate Accounting I. 4 Credits.

Financial accounting theory, concepts, principles and procedures relating to the measurement and reporting of cash, receivables, inventories, fixed assets, intangibles, current liabilities, long-term debt, owner's equity; preparation and understanding of the balance sheet and income statement.

P: Acctg 201 with at least a "B" grade and Bus Adm major or minor or Acctg major or minor and an overall minimum GPA of 2.5

Fall and Spring.

ACCTG 303. Seminar in Accounting Professionalism. 2 Credits.

Seminar in Accounting Professionalism is designed to familiarize prospective accounting majors with their profession. Topics will include various career paths in accounting, professional demeanor, and professional ethics.

P: Acctg 201 and Bus Adm major or minor or Acctg major or minor and an overall minimum GPA of 2.5

Fall Only.

ACCTG 312. Managerial Accounting II. 3 Credits.

Expands and broadens the concepts and methods presented in Acctg 302. Job order, process, and joint product costing systems, ABC costing, standard costing, budgeting, JIT and cost estimation. Significant exposure to current issues and practices. Writing skills emphasized.

P: Acctg 202 with at least a B grade and Bus Adm major or minor or Acctg major or minor and an overall minimum GPA of 2.5; REC: Bus Adm 216 or Math 260 or Comm Sci 205.

Fall Only.

ACCTG 313. Intermediate Accounting II. 3 Credits.

Specialized financial accounting topics, including earnings per share, revenue recognition, accounting changes, cash flow statement preparation, tax allocation, accounting for leases and pensions; FASB Accounting Standard Updates affecting accounting practice.

P: Acctg 301 with at least a B grade and Bus Adm major or minor or Acctg major or minor and an overall minimum GPA of 2.5

Fall Only.

ACCTG 314. Advanced Accounting. 3 Credits.

Accounting for long-term investments; business combinations; preparation of consolidated financial statements; inter-company profit issues; inter-company debt issues; earnings-per-share calculations; accounting for foreign operations and partnerships.

P: Acctg 301 with at least a B grade and Bus Adm major or minor or Acctg major or minor and an overall minimum GPA of 2.5; REC: Acctg 313.

Spring.

ACCTG 316. Governmental and Nonprofit Accounting. 3 Credits.

Financial and managerial accounting concepts, theory and terminology related to state and local governmental entities and not for profit organizations including universities, health care organizations, voluntary health and welfare organizations and other not for profit entities. Analysis of actual municipal financial statements. Case studies, group work and/or class presentations emphasize application of theory to actual situations including ethical considerations.

P: Acctg 301 with at least a C grade and Bus Adm major or minor or Acctg major or minor and an overall minimum GPA of 2.5

Fall and Spring.

ACCTG 410. Introduction to Income Tax Theory and Practice. 3 Credits.

Federal income taxation, especially tax rules and the determination of taxable income for individuals. Topics include: exclusions, deductions, passive activity losses, property transactions, nontaxable exchanges, capital gains and losses.

P: Acctg 301 with at least a C grade and Bus Adm major or minor or Acctg major or minor and an overall minimum GPA of 2.5; REC: Bus Adm 305.

Fall Only.

ACCTG 411. Accounting Information Systems. 4 Credits.

Principles of systems design, emphasizing organizational structure; internal control; flow charts and the impact of people on systems studies; systems requirements of the procedural areas of accounting systems, such as cash, purchasing, inventory management, sales, and billing.

P: Acctg 202 with at least a B grade and Bus Adm major or minor or Acctg major or minor and an overall minimum GPA of 2.5

Fall Only.

ACCTG 412. Auditing Standards and Procedures. 4 Credits.

Audit standards, professional ethics, legal liability of auditors; audit procedures relating to assets, liabilities, equity, revenue and expense accounts; review of computer applications in auditing, statistical sampling and internal auditing.

P: Acctg 313 and 411 and Bus Adm major or minor or Acctg major or minor and an overall minimum GPA of 2.5

Spring.

ACCTG 413. VITA. 3 Credits.

Students will work in the community to prepare tax returns for students, low income individuals and families, and the elderly.

P: Acctg 201 and Bus Adm major or minor or Acctg major or minor and an overall minimum GPA of 2.5; REC: Acctg 410

Spring.

ACCTG 414. Cost Accounting. 4 Credits.

Expands and broadens the cost accounting concepts and methods presented in ACCTG 302. The class includes accounting for Process and ABC product costing systems, standard costing, variance analysis, Balanced Scorecard and strategy measurement, inventory costing and management, cost allocations, quality, target costs and transfer pricing.

P: Acctg 202 with at least a B grade and Bus Adm major or minor or Acctg major or minor and an overall minimum GPA of 2.5 REC: Math 260 or Bus Adm 216 or Comm Sci 205.

Fall and Spring.

ACCTG 415. Advanced Income Tax Theory and Practice. 3 Credits.

Advanced topics in federal taxation, with emphasis on the federal taxation of corporations, partnerships, and exempt organizations. Estate and gift taxation and the income taxation of estates and trusts.

P: Acctg 410 and Bus Adm major or minor or Acctg major or minor and an overall minimum GPA of 2.5

Spring.

ACCTG 478. Honors in the Major. 3 Credits.

Honors in the Major is designed to recognize student excellence within interdisciplinary and disciplinary academic programs.

P: min 3.50 all cses req for major and min gpa 3.75 all UL cses req for major.

Fall and Spring.

ACCTG 497. Internship. 1-12 Credits.

Supervised practical experience in an organization or activity appropriate to a student's career and educational interests. Internships are supervised by faculty members and require periodic student/faculty meetings. Course is repeatable for credit.

P: jr st and major/minor in Acctg; min 2.75 GPA; Acctg 301.

Fall and Spring.

ACCTG 498. Independent Study. 1-4 Credits.

Independent study is offered on an individual basis at the student's request and consists of a program of learning activities planned in consultation with a faculty member. A student wishing to study or conduct research in an area not represented in available scheduled courses should develop a preliminary proposal and seek the sponsorship of a faculty member. The student's advisor can direct him or her to instructors with appropriate interests. A written report or equivalent is required for evaluation, and a short title describing the program must be sent early in the semester to the registrar for entry on the student's transcript. Course is repeatable for credit.

P: Bus Adm major or minor or Acctg major or minor and an overall minimum GPA of 2.5

Fall and Spring.

ACCTG 499. Travel Course. 1-6 Credits.

Travel courses are conducted to various parts of the world and are led by one or more faculty members. May be repeated to different locations.

P: cons of instr & prior trip arr & financial deposit.